Please proceed to examination on the merits.

Respectfully submitted,

Michael E. Whitham Reg. No. 32,635

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Marked-Up Version of the Claims

Claim 3 (once amended). A magnetoresistive effect sensor according to claim 1 [or claim 2], wherein said lower sheild is made of a material of CoZrTa and CoZrTaCr alloy, as a base.